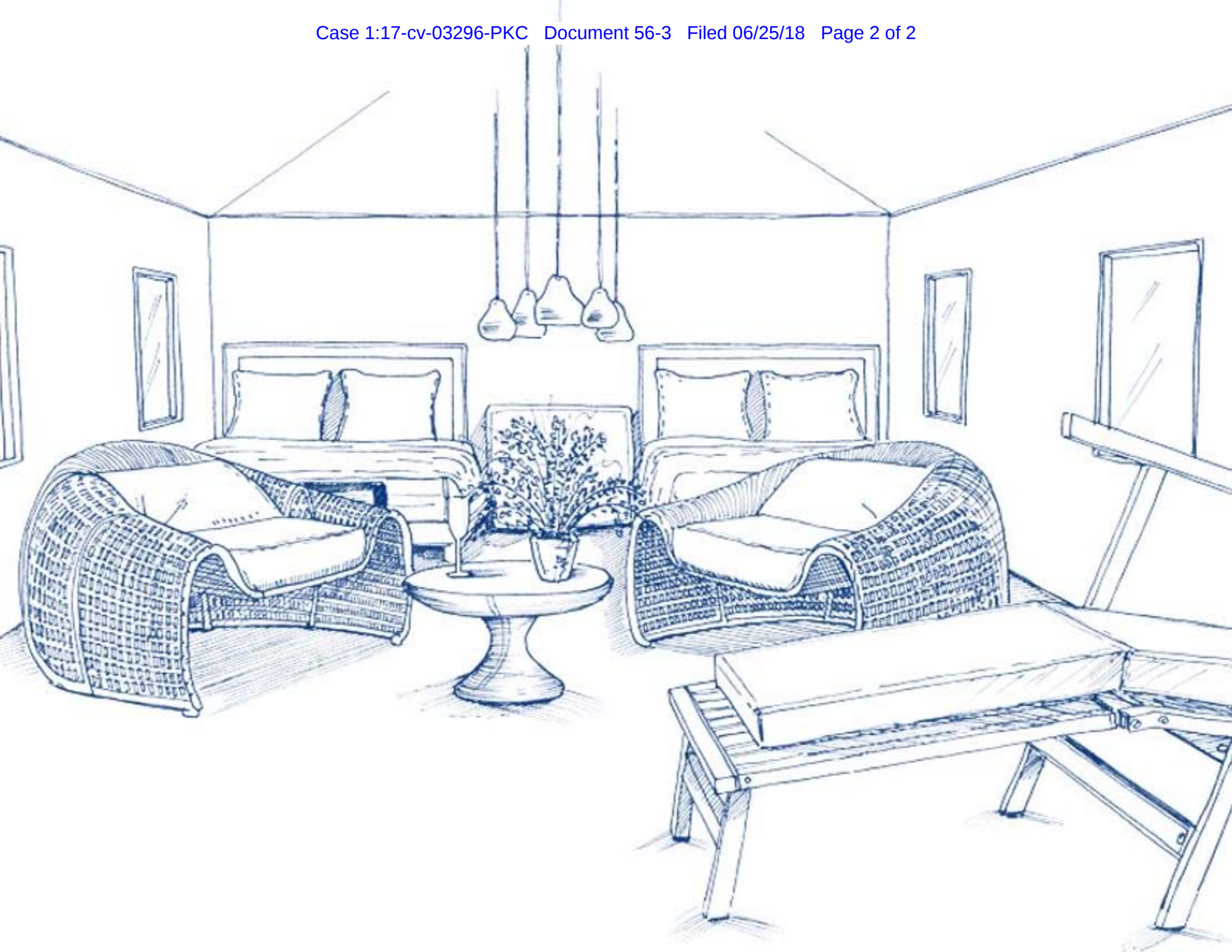Exhibit “C”